
Publication 4162
Modernized e-File Test Package for
Forms 1120/1120S
For Tax Year 2006

U.S. Corporation Income Tax Return

U.S. Income Tax Return for S
Corporation

And

Form 7004, Application for 6-Month
Extension for Extension of Time to File
Certain Business Income Tax,
Information, and Other Returns

Internal Revenue Service
Electronic Tax Administration



Department of the Treasury
Internal Revenue Service

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1120/1120S ASSURANCE TESTING TAX YEAR 2006 (INCLUDING 7004)

WHO MUST TEST?

All software developers are required to perform the tests in this Test Package before they can be accepted into the electronic filing program for the 2007 (Tax Year 2006) filing season. Anyone who plans to transmit must perform a communications test and be accepted. Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN), Electronic Filer Identification Number (EFIN) and password through the application process. Refer to Publication 3112, IRS *e-file* Application Package for Form 8633 procedures. For the On-Line application procedures refer to the <http://www.irs.gov/taxpros/article/0,,id=109646,00.html>. This ETIN must be included in each message. The ETIN will be set to "Test" until the transmitter passes the required communication testing with the IRS at which time the ETIN will be moved to "Production" status. The transmitter may also request a Test ETIN, which can be used to continue testing once the original ETIN has been moved to Production status. If a transmitter has not revised their IRS *e-file* application to indicate they will be transmitting 1120 returns, their ETIN will not be valid and their submissions will be rejected. The transmission status (Test or Production) of the ETIN being used must match the Test/Production Indicator in the Message Header or the message will be rejected.

For Large Taxpayers: Refer to the LMSB website below for additional information.

(<http://www.irs.gov/businesses/corporations/article/0,,id=146959,00.html>)

The transmitter must also register the system(s) that will be used to conduct business with MeF to obtain a systemID. If a transmitter and system(s) are not registered, the transmitter cannot access MeF for Fed/State processing.

WHY TEST?

The purpose of testing prior to live processing is to ensure that:

1. Filers transmit in the correct format and meet the Internal Revenue Service (IRS) Modernized e-File (MeF) electronic filing specifications;
2. Returns have few validation or math errors;
3. IRS can receive and process the electronic returns;
4. Filers understand and are familiar with the mechanics of electronic filing.

WHAT IS TESTED?

The test package for the 2006 Assurance Testing System (ATS) consists of ten (10) return scenarios for Forms 1120/1120S and five (5) for Form 7004. Software Developers, who support clients that may file the new Form 1120L and 1120PC returns as subsidiaries, need to develop their own test scenarios containing these forms and submit them for testing. The e-Help Desk will also verify these scenarios.

The test returns include a limited number of forms and schedules that are accepted for electronic filing. Every conceivable condition cannot be represented

in the Test; therefore, once you pass the tests, you may want to test any additional conditions you feel are appropriate as long as you use the predefined EINs, Name Controls, Tax Period and Form types as outlined in Exhibits 4 and 5.

The scenarios provide the information needed to prepare the selected forms and schedules. You must correctly prepare and compute these returns before transmitting the tests. The IRS strongly recommends each return be run against a parser prior to being transmitted to the IRS. The IRS will run each return against a parser.

Also included are five (5) test scenarios for the Form 7004, Application for Automatic 6- Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns that need to be completed and submitted for approval. We have included additional EINs to accommodate all other form types listed on the 7004 for which an extension can be filed. You may use these EINs for testing if you want other form types.

Below are some XML resources regarding XML schemas and software tools and parsers (these resources are provided for information only—the IRS is not endorsing any product). You may chose any third party parser toolkit or use your own.

- W3C XML Home Page: <http://www.w3.org/XML/>
- W3C XML Schema Home Page: <http://www.w3.org/XML/Schema>
- XML Spy: <http://www.xmlspy.com/>
- Apache Xerces parser toolkit: <http://xml.apache.org/>
- Microsoft Core XML Services: Download details: MSXML 4.0 Service Pack 2 (Microsoft XML Core Services)
<http://msdn.microsoft.com/XML/XMLDownloads/>

FORMATTING THE ENTITIES

The business entities presented in the test scenarios are shown in common usage with commas and periods. Refer to XML efile Types for proper formatting for the business name lines and addresses. No commas or periods are allowed. Example:

Test Scenario

Help For All, Inc.
31 Any Street
Anytown, MD 20901

XML Format

Help For All Inc (BusinessNameLine1Type)
31 Any St (StreetAddressType)
Anytown (CityType)
MD (StateType)
20901 (ZipCodeType)

POPULATING DATA IN THE TEST CASES

We are not providing the forms in the tests in PDF format. Fields where we are

indicating no entry are shaded. Do not enter zeroes in the fields where you have no entries unless the form or instructions specifically instruct you to do so.

PASSWORDS

New or revised applicants who will be transmitting to the IRS will receive an eight-digit alphanumeric password that will be used for testing and production. This password will be mailed to the applicants with instructions on how to acknowledge receipt in order to activate. You will change your password then you log in for the first time after your password has been received. It will be valid at the beginning of ATS, which will begin October 30, 2006. If testing will be done through the Internet, applicants will choose their passwords during On-Line Registration.

WHEN TO TEST

When you are ready to test call the e-Help Desk at **1-866-255-0654**. They will assist you in all preparations necessary to begin testing that includes assigning you a Software ID to use when submitting your returns.

TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

Software does not have to provide for all forms or schedules, nor for all occurrences of a particular form or schedule. You must advise the e-Help Desk at **1-866-255-0654** of all limitations to your Software package at the time of first contact, before testing begins. You must test the complete form with no field limitations except for the number of occurrences.

FEDERAL/STATE TESTING FOR FORMS 1120/1120S

For Tax Year 2006, there will not be a separate State ATS. Full ATS for both transmitters and states will be available on October 30, 2006. Any of the test returns may be used if you will be participating in the Federal/State electronic filing program for 1120/1120S. Inform the e-Help Desk of which test you will be using. You should add the appropriate information in the generic state record and transmit the return as part of your regular transmission. Specific instructions are available from the participating states. Fed/State returns must be transmitted through Application to Application, (A2A) or Internet Filing Application (IFA).

ELECTRONIC SIGNATURES

Tax Professionals who file 1120/1120S have two options of filing a totally paperless return for their clients using the Practitioner PIN method or the Scanned Form 8453 method. The selected signature option must be identified in the Return Header. Tax Professionals who file 7004 have one option of filing using the Practitioner PIN method. MeF validates that a signature is present for each return. If the taxpayer uses a PIN to sign the return, all appropriate PIN information must be present in the return header. If the taxpayer elects to sign a Form 8453x, the scanned 8453x must be attached to the return. If the electronic return does not contain the required signatures, it will be rejected. Large taxpayers filing their own return must use the Scanned 8453x option.

- **Practitioner PIN**

The Practitioner PIN option can only be used if the taxpayer uses an ERO. It cannot be used if a taxpayer is filing through an On-Line Provider. If the signature option of "PIN Number" is chosen, the taxpayer and ERO will be required to sign the return with a personal identification number (PIN). The Practitioner PIN option consists of two PINs – one for the taxpayer and one for the Practitioner.

1. Taxpayer PIN – The taxpayer chooses the PIN that they wish to use to sign their return. The Taxpayer's PIN must be 5 numeric characters and cannot contain all zeros.
2. Practitioner PIN – The ERO selects an eleven position PIN to sign the return. The first 6 positions of the Practitioner PIN will be made up of the EFIN of the ERO and the next 5 positions will be made up of 5 numeric characters that the ERO will select.

The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature. This authorization is made on Form 8879-C or 8879-S.

The following fields are required for the Practitioner PIN method or the return will be rejected.

- Practitioner PIN
- PIN Entered By Indicator
- Name of Officer
- Title of Officer
- Taxpayer PIN
- Date Signed

- **Scanned Form 8453**

The scanned Form 8453 method must be used if the taxpayer decides not to use the Practitioner PIN method for signing the return. The Form 8453-C or 8453-S will be completed and signed by all required parties and then scanned as a PDF file. The appropriate signature option of "Binary Attachment 8453 Signature Document" must be identified in the Return Header. If this option is chosen, the taxpayer and ERO (if applicable) must sign the paper 8453. The signed Form 8453-C/8453-S must then be scanned into a PDF document and inserted into the electronic return as a binary attachment. The binary attachment must be named "8453 Signature Document."

REVIEWING ACK FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages. Any Business Rules violations must be corrected in order to pass ATS testing.

Please note that the Modernized e-File (MeF) Assurance Testing System (ATS) is not configured exactly the same as the MeF Production system. Therefore,

a tester should not expect the same response time when testing in the ATS environment versus the Production environment (especially regarding performance or load testing -- this includes testing a single extremely large return in one transmission, a lot of large returns in one transmission, or a large number of concurrent transmissions.

FINAL TRANSMISSION FOR SOFTWARE DEVELOPERS

Once you receive no rejects, you will be required to transmit the returns in two separate, same-day transmissions in order to test the ability of your software to increment the transmission ID number that appears in the Transmission Header. Tests 1-5 should be in the first transmission and Tests 6-10 in the second transmission. If you have included the 7004 test scenarios in your testing, include these tests in the second transmission.

COMMUNICATIONS TEST FOR THE *e-file* SYSTEM

IRS allows three means of transmission for MeF: Electronic Management system (EMS), Internet Filing Application (IFA), and Application to Application (A2A). If you are a Transmitter and will be transmitting using the Electronic Management System (EMS), you must pass the communications test with software using the asynchronous (ASC) protocol. The EMS site for communications testing is the Tennessee Computing Center (TCC). If you are a Transmitter using accepted software, you must complete an error-free communications test by transmitting five returns in two same-day transmissions (three returns in one transmission and two in the other) to TCC. Transmitters, who have passed the communications test and want to continue to test, must request a test ETIN.

If you will be transmitting through the Internet, you will need to perform the communications test through the Internet.

If you will be transmitting through A2A, you will need to perform the communications test through A2A. If you will be transmitting through all portals, EMS, Internet, and A2A, communications tests must be performed through all systems.

LARGE TAXPAYER'S COMMUNICATIONS TEST

Large Taxpayer's filing their own returns must perform a communications test through the Internet Filing Application (IFA) prior to submitting their return to production if this is the first year they are participating in corporate e-file. When registering and applying as a Large Taxpayer always request a "Test ETIN" and a "Production ETIN" so that you can test from year to year. Refer to the IRS e-file for Large Taxpayers Filing their Own Corporate Income Tax Return posted on the [irs.gov](http://www.irs.gov) website at <http://www.irs.gov/businesses/corporations/article/0,,id=146959,00.html> for more information.

A Software Developer, who will not transmit, need not perform a communications test.

USING YOUR OWN TEST

If you are a Software Developer, when you have been notified that you have passed the ATS test, you may test with your own data using the same password and ETIN. If you are a Transmitter you will need to get a new Test ETIN to continue testing, as your original ETIN will have been moved to “production” status once you have passed the Communications Test. You will continue to use the same password. Call the e-Help Desk at **1-866-255-0654** using the Andover Service Center prompt to obtain a new Test ETIN. You must use the same taxpayer entity information (Names, EINs, Form Type, and Tax period ending month) that is provided in this test package for your independent tests. **DO NOT** use any other EINs. See Exhibit 3 for the list of valid EINs and Name Controls.

Please contact the 1120 mailbox at 1120@irs.gov for any comments or updates needed to this document

EXHIBITS

The following exhibits are provided at the end of this document:

Exhibit 1: Standard Postal Service State Abbreviations / Zip Codes Tables

Exhibit 2: Foreign Country Codes Table

Exhibit 3: List of valid EINs and Name Controls Tables

Exhibit 4: Tax Year 2006 1120/1120S Test Scenarios

Exhibit 5: Entities for 7004 Test Scenarios

EXHIBIT 1 VALID ZIP CODES

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

State	Abbr.	ZIP Code
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
Arizona	AZ	850nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn-205nn
Florida	FL	320nn-339nn, 341nn, 342nn,

Georgia	GA	344nn, 346nn, 347nn, 349nn
Hawaii	HI	300nn-319nn, 39815, 39834, 399nn
Idaho	ID	967nn, 968nn
Illinois	IL	832nn-838nn
Indiana	IN	600nn-629nn
Iowa	IA	460nn-479nn
Kansas	KS	500nn-528nn
Kentucky	KY	660nn-679nn
Louisiana	LA	400nn-427nn, 45275
Maine	ME	700nn-714nn, 71749
Maryland	MD	03801, 039nn-049nn
Massachusetts	MA	20331, 206nn-219nn
Michigan	MI	010nn-027nn, 055nn
Minnesota	MN	480nn-499nn
Mississippi	MS	550nn-567nn
Missouri	MO	386nn-397nn
Montana	MT	630nn-658nn
Nebraska	NE	690nn-699nn
Nevada	NV	590nn-599nn
New Hampshire	NH	680nn-693nn
New Jersey	NJ	889nn-898nn
New Mexico	NM	030nn-038nn
New York	NY	070nn-089nn
North Carolina	NC	870nn-884nn
North Dakota	ND	004nn, 005nn, 06390, 100nn-149nn
Ohio	OH	270nn-289nn
Oklahoma	OK	580nn-588nn
Oregon	OR	430nn-459nn
Pennsylvania	PA	730nn-732nn, 734nn-749nn
Rhode Island	RI	970nn-979nn
South Carolina	SC	150nn-196nn
South Dakota	SD	028nn, 029nn
Tennessee	TN	290nn-299nn
Texas	TX	570nn-577nn
Utah	UT	370nn-385nn
Vermont	VT	733nn, 73949, 750nn-799nn
Virginia	VA	840nn-847nn
Washington	WA	050nn-054nn, 056nn-059nn
West Virginia	WV	20041, 201nn, 20301, 20370,
Wisconsin	WI	220nn-246nn
Wyoming	WY	980nn-986nn, 988nn-994nn
		247nn-268nn
		49936, 530nn-549nn
		820nn-831nn

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES FOR U.S.POSSESSIONS

U.S. Possession	Abbr.	ZIP Code
American Samoa	AS	967nn
Federated States of Micronesia	FM	969nn
Guam	GU	9691n, 9692n
Marshall Islands	MH	969nn
Commonwealth of the Northern Mariana Islands	MP	9695n
Palau	PW	969nn
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

Form 1120 and 1120S returns with addresses in the American Possessions are considered to have domestic addresses for processing purposes. The corporate return **filer** address (1120/1120S) must contain a state abbreviation to be treated as (and processed in Philadelphia) an American Possession.

APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES

City	State	ZIP Code
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

EXHIBIT 2 FOREIGN COUNTRY CODES

Code	Foreign Country	Code	Foreign Country
AF	Afghanistan	BM	Burma
AL	Albania	BY	Burundi
AG	Algeria	CB	Cambodia
AQ	American Samoa	CM	Cameroon
AN	Andorra	CA	Canada
AO	Angola	CV	Cape Verde
AV	Anguilla	CJ	Cayman Islands
AY	Antarctica	CT	Central African Republic
AC	Antigua & Barbuda	CD	Chad
AR	Argentina	CI	Chile
AM	Armenia	CH	China
AA	Aruba	KT	Christmas Island
AT	Ashmore & Cartier Islands	IP	Clipperton Island
AS	Australia	CK	Cocos (Keeling) Islands
AU	Austria	CO	Colombia
AJ	Azerbaijan	CN	Comoros
BF	Bahamas	CF	Congo, Republic of the (Brazzaville)
BA	Bahrain	CG	Congo, Democratic Rep of the (Zaire)
FQ	Baker Islands	CW	Cook Islands
BG	Bangladesh	CR	Coral Sea Islands
BB	Barbados	VP	Corsica
BS	Bassas da India	CS	Costa Rica
BO	Belarus	IV	Cote D'Ivoire (Ivory Coast)
BE	Belgium	HR	Croatia
BH	Belize	CU	Cuba
BN	Benin	CY	Cyprus
BD	Bermuda	EZ	Czech Republic
BT	Bhutan	DA	Denmark
BL	Bolivia	DJ	Djibouti
BK	Bosnia-Herzegovina	DO	Dominica
BC	Botswana	DR	Dominican Republic
BV	Bouvet Island	TT	East Timor
BR	Brazil	EC	Ecuador
IO	British Indian Ocean Territory	EG	Egypt
VI	British Virgin Islands	ES	El Salvador
BX	Brunei	EK	Equatorial Guinea
BU	Bulgaria	ER	Eritrea
UV	Burkina Faso	EN	Estonia
ET	Ethiopia	IR	Iran

EXHIBIT 2
FOREIGN COUNTRY CODES
(Continued)

Code	Foreign Country	Code	Foreign Country
EU	Europe Island Territory	IZ	Iraq
FK	Falkland Islands (Islas Malvinas)	EI	Ireland
FO	Faroe Islands	IS	Israel
FM	Federated States of Micronesia	IT	Italy
FJ	Fiji	JM	Jamaica
FI	Finland	JN	JanMayen
FR	France	JA	Japan
FG	French Guinea	DQ	Jarvis Island
FP	French Polynesia	JE	Jersey
FS	French Southern & Antartic Lands	JQ	Johnston Atoll
GB	Gabon	JO	Jordan
GA	The Gambia	JU	Juan de Nova Island
GZ	Gaza Strip	KZ	Kazakhstan
GG	Georgia	KE	Kenya
GM	Germany	KQ	Kingman Reef
GH	Ghana	KR	Kiribati
GI	Gibraltar	KN	Korea, Democratic People's Republic of (North)
GO	Glorioso Islands	KS	Korea, Republic of (South)
GR	Greece	KU	Kuwait
GL	Greenland	KG	Kyrgyzstan
GJ	Grenada	LA	Laos
GP	Guadeloupe	LG	Latvia
GQ	Guam	LE	Lebanon
GT	Guatemala	LT	Lesotho
GK	Guernsey	LI	Liberia
GV	Guinea	LY	Libya
PU	Guinea-Bissau	LS	Liechtenstein
GY	Guyana	LH	Lithuania
HA	Haiti	LU	Luxembourg
HM	Heard Island & McDonald Islands	MC	Macau
HO	Honduras	MK	Macedonia
HK	Hong Kong	MA	Madagascar
HQ	Howland Island	MI	Malawi
HU	Hungary	MY	Malaysia
IC	Iceland	MV	Maldives
IN	India	ML	Mali
ID	Indonesia	MT	Malta

IM	Man, Isle of	PP	Papua-New Guinea
Code	Foreign Country	Code	Foreign Country
RM	Marshall Islands	PF	Paracel Islands
MB	Martinique	PA	Paraguay
MR	Mauritania	PE	Peru
MP	Mauritius	RP	Philippines
MF	Mayotte	PC	Pitcairn Islands
MX	Mexico	PL	Poland
MQ	Midway Islands	PO	Portugal
MD	Moldova	RQ	Puerto Rico
MN	Monaco	QA	Qatar
MG	Mongolia	RE	Reunion
MH	Montserrat	RO	Romania
MO	Morocco	RS	Russia
MZ	Mozambique	RW	Rwanda
WA	Namibia	WS	Samoa (Western)
NR	Nauru	SM	San Marino
BQ	Navassa Island	TP	Sao Tome and Principe
NP	Nepal	SA	Saudi Arabia
NL	Netherlands	SG	Senegal
NT	Netherlands Antilles	SE	Seychelles
NC	New Caledonia	SL	Sierra Leone
NZ	New Zealand	SN	Singapore
NU	Nicaragua	LO	Slovakia
NG	Niger	SI	Slovenia
NI	Nigeria	BP	Solomon Islands
NE	Niue	SO	Somalia
NF	Norfolk Island	SF	South Africa
CQ	Northern Mariana Island	SX	South Georgia & The South Sandwich Islands
NO	Norway	SP	Spain
MU	Oman	PG	Spratly Islands
OC	Other Countries	CE	Sri Lanka
PK	Pakistan	SH	St. Helena
LQ	Palmyra	SC	St. Kitts & Nevis
PS	Palau	ST	St. Lucia Island
PM	Panama	SB	St. Pierre & Miquelon
VC	St. Vincent and the Grenadines	TV	Tuvalu
SU	Sudan	UG	Uganda
NS	Suriname	UP	Ukraine
SV	Svalbard	TC	United Arab Emirates

EXHIBIT 2
FOREIGN COUNTRY CODES
(Continued)

Code	Foreign Country	Code	Foreign Country
WZ	Swaziland	UK	United Kingdom (England, Northern Ireland, Scotland, and Wales)
SW	Sweden	UC	Unknown Country
SZ	Switzerland	UY	Uruguay
SY	Syria	UZ	Uzbekistan
TW	Taiwan	NH	Vanuatu
TI	Tajikistin	VT	Vatican City
TZ	Tanzania	VE	Venezuela
TH	Thailand	VM	Vietnam
TO	Togo	VQ	Virgin Islands (US)
TL	Tokelau	WQ	Wake Island
TN	Tonga	WF	Wallis & Futuna
TD	Trinidad & Tobago	WE	West Bank
TE	Tromelin Island	WI	Western Sahara
TS	Tunisia	YM	Yemen (Aden)
TU	Turkey	YO	Yugoslavia
TX	Turkmenistan	ZA	Zambia
TK	Turks and Caicos Islands	ZI	Zimbabwe

EXHIBIT 3
VALID EINS AND NAME CONTROLS

Table 1

<u>EIN</u>	<u>Name Control</u>	<u>Tax Period Ending Month</u>	<u>Form Type</u>
11-0000001	HELP	12	1120
11-0000002	HIDE	12	1120
11-0000003	ANYW	01	1120
11-0000004	MAIL	01	1120
11-0000005	INTE	12	1120
11-0000006	GREAT	12	1120S
11-0000007	WORK	12	1120S
11-0000008	GOLD	12	1120S
11-0000009	TREE	12	1120S
11-0000010	PACK	03	1120S
11-0000012	GREE	12	1120
11-0000013	ACME	12	1120
11-0000014	COUN	12	1120
11-0000015	ABCE	12	1120
11-0000016	SHAR	12	1120
11-0000017	DEFF	12	1120
11-0000018	GHIF	12	1120
11-0000019	JKLF	12	1120
11-0000020	MNOF	12	1120
11-0000021	ABCF	12	1120
11-0000022	HANK	12	1120S
11-0000023	BIGE	12	1120S
11-0000024	CLEA	12	1120S
11-0000025	PLAY	12	1120
11-0000026	CARD	12	1120
11-0000027	GAME	12	1120
11-0000028	COOL	12	1120
11-0000029	HOTT	12	1120

EXHIBIT 3
VALID EINS AND NAME CONTROLS
(Continued)

Table 2
Form 7004

<u>EIN</u>	<u>Name Control</u>	<u>Tax Period Ending Month</u>	<u>Type of Extension</u>
11-0000030	RAMC	10	1120S
11-0000031	MODE	10	1120
11-0000032	FRUI	12	1120 (subchapter T)
11-0000033	FORE	7	1120-FSC
11-0000034	UNIT	12	1120-A
11-0000035	ANYB	12	1120
11-0000036	HOME	12	1120-H
11-0000037	ANYL	12	1120-L
11-0000038	NUCL	12	1120-ND
11-0000039	VOTE	12	1120-POL
11-0000040	ANYR	12	1120-REIT
11-0000041	ANYS	12	1120-SF
11-0000042	SECO	12	1120-F
11-0000043	HOTT	12	1120 affiliate
11-0000044	APPL	12	1120 affiliate
11-0000045	ANYF	12	990-C
11-0000046	ANYC	12	1120-PC
11-0000047	ANYR	12	1120-RIC
11-0000049	FLOW	12	1065
11-0000050	REDE	12	1120-C
11-0000051	LAMP	12	706-GS(D)
11-0000052	PUTT	12	706-GS(T)
11-0000053	CAMP	12	1041
11-0000054	SEAT	3	1042
11-0000055	LOOP	12	1066
11-0000056	BLUE	12	3520-A
11-0000057	ROSE	12	8804

EXHIBIT 3
VALID EINS AND NAME CONTROLS
(Continued)

Table 3
Other Forms

<u>EIN</u>	<u>Name Control</u>
11-0000011	ELEC
001-06-0001	DESI
001-06-0002	BOOK
001-06-0003	CALV
001-06-0004	HOBB
001-06-0005	SALE
001-06-0006	ORTI
001-06-0007	TAXM
001-06-0008	EXEM
001-06-0009	CLEA
001-06-0010	STAI
001-06-0013	LIFT
001-06-0014	TRIM
001-06-0016	DOE
001-06-0017	DOE
001-06-0018	DOE
001-06-0019	FUEL
999-06-0016	DOE
999-06-0017	DOE
999-06-0018	DOE
999-06-0002	BOOK
999-06-0041	DUDO
999-06-0005	SALE
999-06-0042	WIND

EXHIBIT 4
TAX YEAR 2006 1120/1120S TEST SCENARIOS

1. 1120, Sch M-3, 4626, Sch D, 3800, 4562, 5884, 6765, 8594, 8861, 8881, 8882, 8453-C

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSection263ACostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedOtherIncreasesSchedule
ItemizedOtherDecreasesSchedule
OtherExpensesDeductionItemsWithDifferencesSchedule

Binary Attachment - Scanned Form 8453-C

2. 1120, Sch M-3, Sch N, 851, Sch D, 1122, 4562, 4626, 4797, 5471(3), 5471 Sch J(3), 5471 Sch M(2), 5471 Sch O (1), 8827, 8050

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSection263ACostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherDeductionsSchedule2
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedScheduleofOtherIncreases
PartnershipInterestSchedule
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule

Binary Attachment - (Org Chart for F5471 Sch O)

EXHIBIT 4
TAX YEAR 2006 1120/1120S TEST SCENARIOS
(Continued)

3. 1120, Sch D, 4626, 4797, 4562, 6198, 8275, 8453-C

ItemizedOtherCostsSchedule
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedIncomeNotRecordedOnBooksSchedule
ItemizedOtherDecreasesSchedule

Binary Attachment - Scanned Form 8453-C

4. 1120, 4562, 5472 (2), 8833, 8866

ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionsSchedule
ItemizedOtherCostsSchedule
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherAssetsSchedule
ExchangeRateSchedule (2)

**5. 1120, Sch N, Sch M-3, 926, 1118, 1118 Sch J, 5471, 5471 Sch J, 5471
Sch M, 5471 Sch O, 8832, 8858**

ItemizedOtherIncomeSchedule
Owned50PercentVotingStockOfDomesticCorpStatement
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherDeductionsSchedule2
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentSchedule
ItemizedOtherCurrentLiabilitiesStmt
OtherLiabilitiesStatement
EarningsAndProfitsOtherAdjStmt
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule

EXHIBIT 4
TAX YEAR 2006 1120/1120S TEST SCENARIOS
(Continued)

6. 1120S, 4562, 4797, Sch K-1(2), 8453-S

ItemizedOtherIncomeLossSchedule2
ItemizedOtherDeductionsSchedule2
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedIncomeNotRecordedonBooksSchedule2
ItemizedDeductionsNotChargedAgainstBooksSchedule2
AccumulatedAdjustmentsAccountOtherAdditionsSchedule
AccumulatedAdjustmentsAccountOtherReductionsSchedule
DispositionOfPropWithSect179DeductionsStatement (2)

Binary Attachment - Scanned 8453-S (8453 Signature Document)

7. 1120S, Sch D (1120S), 4562, 4797, 8824, K-1(2)

ItemizedOtherDeductionsSchedule2
ItemizedOtherCostsSchedule
ItemizedOtherDeductionsSchedule3
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedExpensesRecordedOnBooksSchedule2
AccumulatedAdjustmentsAccountOtherAdditionsSchedule
AccumulatedAdjustmentsAccountOtherReductionsSchedule

8. 1120S, Sch D (1120S), 4562, 4797, 8082, 8283, 8825, 8881, Sch K-1 (2)

ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionsSchedule2(1)
ItemizedOtherCostsSchedule
CharitableContributionSchedule
ItemizedOtherCreditsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedIncomeNotRecordedOnBooksSchedule2
ItemizedExpensesRecordedOnBooksSchedule2
ItemizedDeductionsNotChargedAgainstBooksSchedule2
FairMarketValueStatement
QualifiedConservationContributionStmt.

9. 1120S, Sch M-3, Sch N (1120), 4562, 5471, Sch J (5471), Sch M (5471), 5472, 8916-A (Attach in PDF until schema is published), Sch K-1

ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionSchedule2 (2)
ItemizedOtherCostsSchedule
CharitableContributionSchedule
ItemizedOtherDeductionsSchedule3
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
USDividendsNotEliminatedInTaxConsolidationSchedule
PartnershipInterestSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule

10. 1120S, Sch M-3 (1120S), 4562, 4797, 8865, Sch O (8865), Sch K-1 (8865), Sch K-1, 8916-A (Attach in PDF until schema is published)

ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionSchedule2
ItemizedOtherCostsSchedule
CharitableContributionsSchedule
ItemizedOtherDeductionsSchedule3
ItemizedOtherCurrentAssetsSchedule(2)
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule(2)
ItemizedOtherCurrentLiabilitiesSchedule(2)
ItemizedOtherLiabilitiesSchedule(2)
PartnershipInterestSchedule(2)
OtherExpenseDeductionItemsWithDifferencesSchedule
ItemizedOtherIncomeLossSchedule
ItemizedOtherIncreasesSchedule2

**EXHIBIT 5
TAX YEAR 2006
7004 TEST SCENARIOS**

1. **Form: 1120S**

RAM Corporation, Inc. 11-0000030
101 Main Street
Downtown, MD 20601

Name Control: RAMC

2. **Form 1120**

Modern Technologies, Inc . 11-0000031
301 New Street
Newtown, ND 58204

Name Control: MODE

Affiliate 1: Hottest Communications 11-0000043
 100 Mall Avenue
 Uptown, OH 45324

Name Control: HOTT

Affiliate 2: High-Tech Solutions PENDING
 200 Main Street
 Anytown, NC 27905

Name Control: HIGH

3. **Form 1120-FSC**

Foreign Business One 11-0000033
2 Rue Street
Paris City. France

Name Control: FORE

Write-In: FILING UNDER REGULATION SECTION 1.6081-5

Affiliate 1: Overseas Imports NONE
 123 Wide Street
 New City, NY 00422

EXHIBIT 5
TAX YEAR 2006
7004 TEST SCENARIOS
(Continued)

4. Form 1065

Flower Store One 11-0000049
3 Bulb Street
Somewhere, TX 78621

Name Control: FLOW

5. Form 1120C

RedesignComp, Inc 11-0000050
55 Any Street
Anytown, MI 49261

Name Control: REDE

Additional Entities that can be used

Form 990C

Any Farmer's Cooperative Assoc 11-0000045
Box 233 Farmer Lane
Farm Ville, NE 68108

Name Control: ANYF

Form 1120

Any Business 11-0000035
11 Any Place
Anywhere, VA 20134

Name Control: ANYB

Form 1120 'SUBCHAPTER T COOPERATIVE'

Fruit Growers Coop. 11-0000032
34 Orchard Street
Produceville, SC 29615

Name Control: FRUI

Affiliate 1: Apple Growers 11-0000044
100 Gala Avenue
Mackintown, PA 15336

Name Control: APPL

Affiliate 2: Orange Groves NONE
200 Pulp Street
Juicytown, FL 32706

Name Control: ORAN

Form 1120A

United States Corporation, Inc. 11-0000034
55 Any Street
Anytown, MI 49261

Name Control: UNIT

Form 1120F

Second Foreign Corporation 11-0000042
7 Pickle Circus
Londontown, England

Name Control: SECO

Form 1120H

Homeowners Assoc. 11-0000036
12 Home Street
Hometown, WI 53034

Name Control: HOME

Affiliate 1: Your Home Assoc. APPLIED FOR
1 Your Street
Yourtown, IL 60033

Form 1120L

Any Life Insurance Co. 11-0000037
99 Liability Street
Anytown, CT 06765

Name Control: ANYL

Form 1120ND

Nuclear Trust
1 Atom Lane
Electronton, TN 37730

11-0000038

Name Control: NUCL

Form 1120PC

Any Casualty Insurance Co.
100 Coverage Street
Anytown, MN 56765

11-0000046

Name Control: ANYC

Form 1120POL

Vote for Anyone
P.O. Box 1000
Middle Road
Fence Town, NY 00430

11-0000039

Name Control: VOTE

Form 1120REIT

Any Real Estate Investment Trust
88 Main Street
Profit, MA 01676

11-0000040

Name Control: ANYR

Form 1120RIC

Any Regulated Investment Co.
123 Main Street
Anytown, DC 20075

11-0000047

Name Control: ANYR

Form 1120SF

Any Settlement Funds
23 Easy Street
Money Town, NJ 08912

11-0000041

Name Control: ANYF

Form 706-GS(D)

Lamp N Things, Co
12 Ninth Street
Anytown, CT 06765

11-0000051

Name Control: LAMP

Form 706-GS(T)

Putters Corporation
456 Green Lane
New City, NY 00422

11-0000052

Name Control: PUTT

Form 1041

CampKing Technologies
24 Woody Lane
Somewhere, TX 78621

11-0000053

Name Control: CAMP

Form 1042

SeaTeam Electronics
45 Maple Lane
Hometown, WI 53034

11-000054

Name Control: SEAT

Form 1066

Looper Aircraft Co.
124 Airport Lane
Profit, MA 01676

11-000055

Name Control: LOOP

Form 3520A

BlueJays Printing Corp
135 Paper Lane
Anytown, DC 20075

11-0000056

Name Control: BLUE

Form 8804

Rosewood Insurance Services 11-0000057
2 Maple Drive
Anytown, CT 06765

Name Control: ROSE

Corporation Officers:

Doug Doe 999-06-0016
President
87 Any Street
Anyplace, VT 05382
301-555-1212

Jacque DuDoe 999-06-0041
President
2222 French Street
Paris City, France
011-44-99999-5555

Jane Doe 999-06-0017
Chairman of the Board
77 That Street
This Town, WA 98378
301-555-1313

Sarah Sales 999-06-0005
Treasurer
49 Any Street
Anytown, PA 19561
301-555-1616

Tom Doe 999-06-0018
Agent
1 Right Street
Left Town, OR 97838
301-555-1414

Ron Windsor 999-06-0042
President
33 Pickle Lane
London Town, England
011-99-99999-9990

Rebecca Book 999-06-0002
Vice President
46 Any Street
Anytown, NY 10005
301-555-1515

TEST SCENARIO 1

FORMS REQUIRED: 1120, Sch M-3, 4626, Sch D, 3800, 4562, 5884, 6765, 8594, 8861, 8881, 8882, 8453-C

ATTACHMENTS:

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSection263ACostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedOtherIncreasesSchedule
ItemizedOtherDecreasesSchedule
OtherExpensesDeductionItemsWithDifferencesSchedule

BINARY ATTACHMENTS: Scanned Form 8453-C (8453 Signature Document)

HEADER INFO:

Tax Period: Calendar Year 2006.

Preparer Firm Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: EFIN: Self-select
Type: ERO
PractitionerPIN: None
PIN Entered by – N/A

Signature Option: Binary Attachment 8453 Signature Document

Return Type: 1120

Filer: EIN: 11-0000001
Name: Help For All, Inc.
Name Control: Help
Address: 31 Any Street
Anytown, MD 20901

Officer: Name: Roger Rabbit
Title: Chief Executive Officer
Taxpayer PIN: Self-Select
Phone: 703-555-1212
Email Address:

DateSigned: 01/25/07

Preparer: **Name:** Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared: 01/20/07
Self Employed: Yes

IRS PAYMENT: **N/A**

Details for attachments to Form 1120

Attachment 1, Form 1120, Page 1, Line 10, Other Income (ItemizedOtherIncomeSchedule)

Income from Partnerships	<u>375,018,745</u>
Total	375,018,745

Attachment 2, Form 1120, Page 1, Line 26, Other Deductions (ItemizedOtherDeductionsSchedule)

Dues and Subscriptions	3,932,765
Communications	925,702
Employment Expenses	81,763,530
Utilities & Telephone	3,932,765
Travel	6,404,749
Amortization	719,800
Professional Expenses	4,376,350
Workers Compensation	8,725,013
Supplies	4,914,685
Postage	212,652
Transportation	989,391
Meals and Entertainment	221,174
Miscellaneous	<u>112,203,275</u>
Total	229,321,851

Attachment 3, Form 1120, Page 2, Sch A, Line 4, Additional section 263A costs (ItemizedAdditionalSection263ACostsSchedule)

Administrative costs	<u>19,676</u>
Total	19,676

Attachment 4, Form 1120, Page 2, Sch A, Line 5, Other Costs (ItemizedOtherCostsSchedule)

Allocation of Cost of Goods Sold	2,974
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Cost of Service	<u>50,804</u>
Total	53,778

Attachment 5, Form 1120, Page 4, Sch L, Line 6, Other current assets
(ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Other Receivables		108,721
Prepays		-38,282
Unbilled Revenue	1,794,860	130,717
Other	<u>4,477,350</u>	<u>5,000,000</u>
Total	6,272,210	5,201,156

Attachment 6, Form 1120, Page 4, Sch L, Line 9, Other investments
(ItemizedOtherInvestmentsSchedule)

	Beginning	Ending
Investments in Affiliates	<u>1,170,917,682</u>	<u>1,230,810,633</u>
Total	1,170,917,682	1,230,810,633

Attachment 7, Form 1120, Page 4, Sch L, Line 18, Other current liabilities
(ItemizedOtherCurrentLiabilitiesSchedule)

	Beginning	Ending
Payroll & Related	217,392,209	115,320,352
Accrued Interest	367,939,212	172,573,825
Accrued Benefits	25,287,715	402,963
Accrued Liabilities	<u>219,144,766</u>	<u>181,956,145</u>
Total	829,763,902	470,253,285

Attachment 8, Form 1120, Page 4, Sch L, Line 21, Other Liabilities
(ItemizedOtherLiabilitiesSchedule)

	Beginning	Ending
Deferred Compensation	<u>962,818,384</u>	<u>1,173,826,771</u>
Total	962,818,384	1,173,826,771

Attachment 9, Form 1120, Page 4, Sch M-2, Line 3, Other increases
(ItemizedOtherIncreasesSchedule)

Miscellaneous Other Increases	<u>1,804,817,786</u>
Total	1,804,817,786

Attachment 10, Form 1120, Page 4, Sch M-2, Line 6, Other decreases
(ItemizedOtherDecreasesSchedule)

Other Decreases	<u>882,718,261</u>
Total	882,718,261

Attachment 11, Schedule M-3 (Form 1120), Page 3, Part III, Line 35, Other Expense Items with Differences
 (OtherExpenseDeductionItemsWithDifferencesSchedule)

	a	b	c	d
	Expense per	Temporary	Permanent	Deduction
	Income Stmt	Difference	Difference	per
				Tax Return
Employee Benefits	10,149	-	(5,000)	5,149
Property Tax	531,751	90,163	-	621,914
Miscellaneous	64,989,159	47,214,116	-	112,203,275
Salaries and Wages	<u>6,764,571</u>	-	(11,350)	<u>6,753,221</u>
Total	<u>72,295,630</u>	<u>47,304,279</u>	<u>(16,350)</u>	<u>119,583,559</u>

Form 1120 Test 1		U.S. Corporation Income Tax		2006
Calendar Year 2006 or tax year beginning , 2006, ending , 2007				
A	Check if: 1,2,3,4	4 is checked		
B	Employer EIN	11-0000001		
Name and Address: Help For All, Inc, 31 Any Street, Anytown, MD 20901				
C	Date of incorporated	05/30/1983		
D	Total assets	3,751,608,959		
E	Check applicable boxes			
	Line Description	Line Amount	Write-in / Literal / Attachment	
1a	Gross Receipts or sales	684,525		
1b	Less returns and allowances			
1c	Balance	684,525		
2	Cost of goods sold (Sch A, line 8)	219,245		
3	Gross profit. Subtract line 2 from line 1c	465,280		
4	Dividends			
5	Interest	8,018,387		
6	Gross rents	265,386		
7	Gross royalties			
8	Capital gain net income	11,802,202		
9	Net gain or (loss) F4797			
10	Other Income	375,018,745	See Attachment 1	
11	Total income. Add lines 3 through 10	395,570,000		
12	Compensation of officers	1,000,000		
13	Salaries and wages (less employment credits)	6,753,221		
14	Repairs and maintenance	225,729		
15	Bad debts			
16	Rents			
17	Taxes and licenses	7,621,914		
18	Interest	2,716,219		
19	Charitable contributions			
20	Depreciation (attach Form 4562)	8,961,357		
21	Depletion			
22	Advertising			
23	Pension, profit-sharing, etc., plans	25,701		
24	Employee benefit programs	5,149		
25	Domestic production act.			
26	Other deductions (attach schedule)	229,321,851	See Attachment 2	
27	Total deductions (add lines 12 – 26	256,631,141		
28	Taxable income bfr net operating loss deduction	138,938,859		
29a	Less NOL deduction			
29b	Less special deductions			
29c	Total NOL deduction			
30	Taxable income	138,938,859		
31	Total tax	44,976,265		
32a	Payments: a 2005 overp			
32b	2006 estimated tax pymt	45,000,000		
32c	Less 2006 refund app for			
32d	Balance	45,000,000		
32e	Tax deposited w/ F7004			
32f	Credit from F2439			
(1)				

Form 1120 Test 1		U.S. Corporation Income Tax		2006
32f (2)	Credit from F4136			
32g	Credit from tele excise tax F8913			
32h	Total Payments		45,000,000	
33	Estimated tax penalty			
34	Tax Due.			
35	Overpayment		23,735	
36	Credit to 2007 est tax		23,735	
36	Refund			
	May IRS discuss?	Yes		
	Preparer's SSN or PTIN:	999-06-0007		
	Preparer Firm's name/address:	Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621		
	Preparer's EIN:	11-0000011		
	Preparer's Phone no.:	512-555-1212		
Schedule A Cost of Goods Sold				
1	Inventory at beginning of year		75,770	
2	Purchases		67,390	
3	Cost of labor		97,307	
4	Additional section 263A cost		19,676	See Attachment 3
5	Other costs		53,778	See Attachment 4
6	Total		313,921	
7	Inventory at the end of year		94,676	
8	Cost of goods sold		219,245	
9a (i)	Cost	Checked		
9a (ii)	Lower of cost or market			
9a (iii)	Other			
9b	Check if writedown			
9c	Check if the LIFO...			
9d	If the LIFO inventory ...			
9e	Sec 263A rules apply	Yes is checked		
9f	Change in determining quantities, cost, valuations?	No is checked		
	Line Description	Line Amount	Write-in / Literal	
Schedule C Dividends and Special Deductions				
1	Dividends fm < 20% dom			
2	Dividends fm > 20% dom			
3	Dividends fm debt-financ			
4	Dividends fm certain preferred stock < 20%			
5	Dividends fm certain preferred stock > 20%			
6	Dividends fm < 20% frgn			
7	Dividends fm > 20% frgn			
8	Dividends fm wholly own			
9	Total			
10	Dividends fm dom corp			
11	Dividends fm affl grp mbr			

Form 1120 Test 1		U.S. Corporation Income Tax		2006
12	Dividends fm contrl grp FSC			
13	Dividends fm frgn corp			
14	Income fm contrl frgn crp			
15	Frgn dividend gross-up			
16	IC-DISC and former DIS			
17	Other dividends			
18	Deduction for dividends			
19	Total dividends			
20	Total special dividends			
Schedule E Compensation of Officers				
1(a)	Name of officer	Robert Fleece		
1(b)	SSN	123-45-6789		
1(c)	% of time devoted to bus	100		
1(d)	% of common stock own	10		
1(e)	% of preferred stock own			
1(f)	Amount of compensation	1,000,000		
2	Total compensation	1,000,000		
3	Comp claimed on Sch A			
4	Subtract line 3 fm line 2	1,000,000		
Schedule J Tax Computation				
1	Check if cntrl group mbr			
2	Income tax – check PSC	48,628,601		
3	Alternative minimum tax	0		
4	Add lines 2 and 3	48,628,601		
5a	Foreign tax cr – F1118			
5b	Qualified electric cr			
5c	General business credit Form 3800 Checkbox	3,652,336 Checked		
5d	Credit from prior year			
5e	Bond credit from 8860; 8912			
6	Total credits	3,652,336		
7	Subtract line 6 fm ln 4	44,976,265		
8	Personal holding com tx			
9	Other taxes – check if..			
10	Total tax	44,976,265		
Schedule K Other Information				
1(a)	Cash			
1(b)	Accrual	Checked		
1(c)	Other			
2(a)	Business activity code	313000		
2(b)	Business Activity	Textile		
2(c)	Product or Service	Textile		
3	Corp own 50% or more?	No		
4	Sub in affiliated group?	No		
5	Indiv own 50% or more?	No		
5	Percentage owned			
6	Corp paid dividends?	No		
7	Foreign owned > 25%	No		
7a	Percentage owned			
7b	Owner's country			
7c	Number of F5472 attach			
8	Issued pub offrd debt ins			
9	Tax-exempt interest rcvd			
10	Number of shareholders			

Form 1120 Test 1		U.S. Corporation Income Tax			2006	
11	Has NOL forego cybk pd					
12	Avail NOL cybk fm pr yr					
13	Total receipts less than \$250,000?		No			
Schedule L Balance Sheets per Books						
		Beginning of tax year		End of tax year		Write-in / Literal
	Assets	(a)	(b)	(c)	(d)	
1	Cash		940,348,325		375,724,013	
2a	Trade notes	1,675,642		115,679,010		
2b	Less allowance	(2,000)	1,673,642	(2,083)	115,676,927	
3	Inventories		75,770		94,676	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		6,272,210		5,201,156	Attachment 5
7	Loans to shareholders					
8	Mortgage & real estate loan					
9	Other investments		1,170,917,682		1,230,810,633	Attachment 6
10a	Bldgs & other deprec assets	320,264,517		346,364,576		
10b	Less accumulated deprec	(115,865,855)	204,398,662	(138,886,967)	207,477,609	
11a	Depletable assts					
11b	Less accumulated depletion					
12	Land					
13a	Intangible assets	2,050,521,992		2,078,314,078		
13b	Less accum amortization	(257,037,784)	1,793,484,208	(261,690,133)	1,816,623,945	
14	Other assets					
15	Total assets		4,117,170,499		3,751,608,959	
	Liabilities	(a)	(b)	(c)	(d)	
16	Accounts payable		22,075,720		20,596,725	
17	Mortgages, notes, bonds payable < 1yr					
18	Other current liabilities		829,763,902		470,253,285	Attachment 7
19	Loans from shareholders					
20	Mortgages, notes, bonds payable > 1yr					
21	Other liabilities		962,818,384		1,173,826,771	Attachment 8
22a	Cap stock-Pref	308,500,000		308,500,000		
22b	Cap stock Common	17,680,774	326,180,774	17,513,891	326,013,891	

Form 1120 Test 1		U.S. Corporation Income Tax		2006	
23	Additional paid -in capital		675,611,707		675,611,707
24	Retained earnings- Appropria				
25	Retained earnings- Unappro		1,300,720,012		1,085,306,580
26	Adjustments to shareholders equity				
27	Less cost of treasury stock				
28	Total liabilities & shareholders equity		4,117,170,499		3,751,608,959
Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return					
	Line Description	Line Amount	Write-in / Literal		
1	Net Income				
2	Fed income tax per bks				
3	Excess of capital loss				
4	Income taxed not recrd				
5	Expenses recorded on books				
5a	Depreciation				
5b	Charitable contribution				
5c	Travel & entertainment				
5	Line 5 total				
6	Add lines 1 – 5				
7	Tax-exempt interest				
7	Income recorded on books (itemize)				
7	Line 7 total				
8	Deductions not charged against book (itemize)				
8a	Depreciation				
8b	Charitable contribution				
8	Line 8 total				
9	Add lines 7 & 8				
10	Income				
Schedule M-2 Analysis of Unappropriated Retained Earning per Books					
1	Balance at beg of year	1,300,720,012			
2	Net incm (loss) per bk	67,250,945			
3	Other increases	1,804,817,786	See Attachment 9		
4	Add lines 1, 2, and 3	3,172,788,743			
5a	Distributions - Cash	1,204,763,902			
5b	Distributions – Stock				
5c	Distributions – Property				
6	Other decreases	882,718,261	See Attachment 10		
7	Add lines 5 and 6	2,087,482,163			
8	Balance at end of year	1,085,306,580			

Form Schedule M-3 (1120) Test 1		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More		2006		
Name: Help For All, Inc.						
EIN: 11-0000001						
Part I Financial Information and Net Income (Loss) Reconciliation						
	Line Description	Line Amount / Information		Write-in / Literal		
1a	Filed SEC F10-K income stmt?	No				
1b	Certified audit income stmt?	Yes				
1c	Income stmt for period?					
2a	Income statement period	01/01/2006 12/31/2006				
2b	Income statement restated?	No				
2c	Income stmt restated for 5 prds?	No				
3a	Voting stock publicly traded?	No				
3b	Symbol of pub trd'd stock					
3c	9-digit CUSIP of pub trd'd stk					
4	Worldwide consol net incm	67,250,945				
5a	Net income nonincludible frgn					
5b	Net loss nonincludible frgn					
6a	Net income nonincludible US					
6b	Net loss nonincludible US					
7a	Net income nonincludible Oth					
7b	Net loss nonincludible Oth					
8	Adj to eliminations of transact					
9	Adj to reconcile incm stmt					
10a	Intercompany adj to reconcile					
10b	Other statutory acc adj reconile					
10c	Other adj to reconcile					
11	Net income (loss) per stmt	67,250,945				
Schedule M-3 (Form 1120) 2006 Page 2						
Name: Help For All, Inc.						
EIN: 11-0000001						
Consolidated Return checkbox						
Name of Subsidiary:						
EIN:						
Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return						
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	Inc (loss) fm equ mthd frgn					
2	Gross frgn div					
3	Subpart F, QEF					
4	Sec 78 grossup					
5	Gross frgn dist					
6	Inc (loss) fm equ mthd US					
7	US div not elim					
8	Minority interest					
9	Inc (loss) US	313,415,757	61,602,988		375,018,745	
10	Inc (loss) frgn					
11	Inc (loss) oth pass-thru entity					

Form Schedule M-3 (1120) Test 1		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More				2006
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
12	Reportable transact items					
13	Interest incm					
14	Total accrual to cash adj					
15	Hedging trans					
16	Mark-Mkt incm					
17	Cost of gds sold	(199,569)	(19,676)		(219,245)	
18	Sale vs lease					
19	Sec 481(a) adj					
20	Unearned/ de- ferred revenue					
21	Incmm recogn					
22	Org issue disc					
23a	Incmm stmt gain/ loss on sale	12,052,997		(12,052,997)		
23b	Gross cap gain			11,802,202	11,802,202	
23c	Gross cap loss					
23d	Net gain/loss					
23e	Abandonment					
23f	Worthless stck					
23g	Oth gain/loss					
24	Cap loss cf					
25	Oth incmm (loss)					
26	Tot incmm (loss)	325,269,185	61,583,312	(250,795)	386,601,702	
27	Tot expns/ded	(149,583,207)	(58,076,329)	68,431,726	(139,227,810)	
28	Oth incmm (loss) w/ no diff	(108,435,033)			(108,435,033)	
29a	Subgroup total	67,250,945	3,506,983	68,180,931	138,938,859	
29b	PC ins total					
29c	Life ins total					
30	Reconciliation tot	67,250,945	3,506,983	68,180,931	138,938,859	
Name:						
EIN:						
Consolidated Return checkbox <input type="checkbox"/>						
Name of Subsidiary:						
EIN:						
Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return – Expense/Deduction Items						
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	US curr incmm tax expense	68,193,702		(68,193,702)		
2	US defer incmm tax expns					
3	State local curr incmm tax expns	7,000,000			7,000,000	
4	State local defer					

Form Schedule M-3 (1120) Test 1		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More				2006
	incm tax expns					
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
5	Frqn curr incm tax expense					
6	Frqn deferred incm tax expns					
7	Frqn w/hld tax					
8	Interest expns	(11,808,495)	14,524,714		2,716,219	
9	Stock opt expns					
10	Oth equ comp					
11	Meals Entrtmnt	442,348		(221,174)	221,174	
12	Fines penalties					
13	Judgements					
14	Parachute pymnt					
15	Comp sec 162m					
16	Pension profit-sh	26,201		(500)	25,701	
17	Oth post-retrmnt					
18	Deferred comp					
19	Charitable contri- bution cash tang					
20	Charitable contri- bution intang prop					
21	Charitable con- tribution limitita					
22	Domestic prod					
23	CY acquis or reorg inv banking					
24	CY acquis or reorg legal/acct					
25	CY acquis oth costs					
26	Amort of gdwill					
27	Amort of acquis					
28	Other amortizat	5,399,957	(4,680,157)		719,800	
29	Sec 198 environ					
30	Depletion					
31	Depreciation	8,033,864	927,493		8,961,357	
32	Bad debt expns					
33	Corp-own life ins					
34	Purch vs lease					
35	Other expns/ded	72,295,630	47,304,279	(16,350)	119,583,559	See Attachment 11
36	Total expense/ deduction items	149,583,207	58,076,329	(68,431,726)	139,227,810	

Form 4626 Test 1		Alternative Minimum Tax – Corporations		2006
Name: Help For All, Inc.				
EIN: 11-0000001				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1	Taxable Income before NOL	138,938,859		
2a	Depreciation of post-1986 prop	1,549,346		
2b	Amortization of certified pollution control facilities			
2c	Amortization of mining exploration and development costs			
2d	Amortization of circulation expenses (PHCs only)			
2e	Adjusted gain or loss			
2f	Long-term contracts			
2g	Merchant marine capital construction funds			
2h	Section 833(b) deduction			
2i	Tax shelter farm activities			
2j	Passive activities (CHC and PSC only)			
2k	Loss limitations			
2l	Depletion			
2m	Tax-exempt interest income			
2n	Intangible drilling costs			
2o	Other adjustments and preferences			
3	Pre-adjustment AMTI	140,488,205		
4a	ACE from line 10 of ACE worksheet	130,488,205		
4b	Subtract line 3 from line 4a	(10,000,000)		
4c	Multiply line 4b by 75% (.75)	7,500,000		
4d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year	4,000,000		
4e	ACE adjustment	(4,000,000)		
5	Combine lines 3 and 4e	136,488,205		
6	Alternative tax net operating loss deduction			
7	Alternative minimum taxable income	136,488,205		
8a	Subtract \$150,000 from line 7			
8b	Multiply line 8a by 25% (.25)			
8c	Exemption – Subtract line 8b from \$40,000. If zero or less, enter -0-	0		
9	Subtract line 8c from line 7	136,488,205		
10	Multiply line 9 by 20% (.20)	27,297,641		
11	Alternative minimum tax foreign tax credit (AMTFTC)			
12	Tentative minimum tax	27,297,641		
13	Regular tax liability	48,628,601		
14	Alternative minimum tax	0		

Sch D (1120) Test 1		Capital Gains and Losses	2006
Name: Help For All, Inc.			
EIN: 11-0000001			
Part I Short-Term Capital Gains & Losses			
	Line Description	Line Amount	Write-in / Literal
1(a)	Desc of Property	10,000 Shares of XYZ Company	
1(b)	Date acquired	01/15/2006	
1(c)	Date sold	12/15/2006	
1(d)	Sales price	20,000,000	
1(e)	Cost or other basis	8,197,798	
1(f)	Gain or loss	11,802,202	
2	Short-term capital gain from installment sales		
3	Short-term capital gain from like-kind exchgs		
4	Unused capital loss carryover		
5	Net short-term capital gain or loss	11,802,202	
Part II Long-Term Capital Gains & Losses			
6(a)	Desc of property		
6(b)	Date acquired		
6(c)	Date sold		
6(d)	Sales price		
6(e)	Cost or other basis		
6(f)	Gain or loss		
7	Enter gain from Form 4797, line 7 or 9		
8	Long-term capital gain from installment sales		
9	Long-term capital gain or loss from like-kind exchgs		
10	Capital gain distributions		
11	Net long-term capital gain or loss		
Part III Summary of Parts I and II			
12	Excess of net short-term capital gain over net long-term capital loss	11,802,202	
13	Net capital gain		
14	Add lines 12 & 13. Enter here and on Form 1120, page 1, line 8	11,802,202	

Form 3800 Test 1		General Business Credit		2006
Name: Help For All, Inc.				
EIN: 11-0000001				
	Line Description	Line Amount	Write-in / Literal	
Part I Current Year Credit				
1a	CY credit F3468			
1b	CY credit F5884	3,900		
1c	CY credit F8861	7,450		
1d	CY credit F6765	3,635,486		
1e	CY credit F8586			
1f	CY credit F8830			
1g	CY credit F8826			
1h	CY credit F8835			
1i	CY credit F8845			
1j	CY credit F8846			
1k	CY credit F8820			
1l	CY credit F8874			
1m	CY credit F8881	500		
1n	CY credit F8882	5,000		
1o	CY credit F8900			
1p	CY credit F8864			
1q	CY credit F8896			
1r	CY credit F8906			
1s	CY credit F8907			
1t	CY credit F8908			
1u	CY credit F8909			
1v	CY credit F8910			
1w	CY credit F8911			
1x	CY credit F8847			
1y	CY credit Alaska			
1z	CY credit Sch K-1			
1aa	CY credit F5884			
2	CY Credit In 1a-1aa	3,652,336		
3	Passive act credit			
4	Subtract In 3 fm 2	3,652,336		
5	Passive act credit allowed for 2006			
6	Crwd gen bus credit			
7	Crbk gen bus credit			
8	CY Credit In 4-7	3,652,336		
Part II Allowable Credit				
9	Reg tax before credit	48,628,601		
10	Alternative min tax			
11	Add lines 9 & 10	48,628,601		
12a	Foreign tax credit			
12b	Credits fm F1040			
12c	Credit fm 8834			
12d	Credit fm 8910			
12e	Credit fm 8911			
12f	Add lines 12a-12e			
13	Net income tax	48,628,601		
14	Net regular tax	48,628,601		
15	25% of excess	12,150,900		
16	Tentative min tax	27,297,641		

Form 3800 Test 1		General Business Credit		2006
17	Greater In 15 or 16		27,297,641	
18	Subtract 17 fm 13		21,330,960	
19	Credit allowed CY		3,652,336	

Form 4562 Test 1		Depreciation and Amortization		2006				
Name: Help For All, Inc								
Business or Activity: Textile Mills								
EIN: 11-0000001								
	Line Description	Line Amount	Write-in / Literal					
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount	\$108,000						
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop	\$430,000						
4	Reduction in limitation							
5	Dollar limitation for TY							
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction							
13	Carryover of disallowed deduction							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed							
15	Property subject to sec168(f)(1) election							
16	Other depreciation	2,143,129						
Part III MACRS Depreciation								
17	MACRS deductions	6,299,741						
18	Assets placed in service (Sec 168(i)(4) election)	Yes						
		No						
Section B – Assets Placed in Service During 2006 Tax Year Using the General Depreciation System								
	(a) Classification of property	(b) Month & Year	(c) Basis for deprec	(d) Recover y period	(e) Convention	(f) Method	(g) Deprc deduct	Write-in / Literal
19a	3-year property							
19b	5-year property		2,547,273	5	HY	200FN	509,455	
19c	7-year property							
19d	10-year property							
19e	15-year property		153,912	15	HY	150DB	7,696	
19f	20-year property		35,627	20	HY	150DB	1,336	
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System								
20a	Class life							
20b	12-year							
20c	40-year							
Part IV Summary								
21	Listed property							
22	Total						8,961,357	
23	Assets for CY						103,951	

